



Davis
COUNTY

Clerk / Auditor

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Steve S. Rawlings, CGFM
Clerk/Auditor

Budget Message for 2014

December 10, 2013

Thanks to our Elected Officials, Department Heads, Budget Committee and very qualified staff who have diligently helped assemble the balanced budget presented this evening for public comment and Commission approval. You have the budget documents before you that have been made available to the public since November 21. There is also supplemental information which has been handed out this evening for review and comment.

A quick review of the materials available includes:

- Budget Message for 2014
- Who Gets Your Tax Dollars Chart
- Budget Highlight Sheet
- Budget Final Page and Fund Summary Budget Final Report

Davis County has had relatively flat operating budgets for the past four years. The economic downturn has certainly contributed with the slowdown in the economy; however, Davis County continues to strive to provide necessary services at the lowest cost to taxpayers. In presenting the proposed 2014 budget, we are not recommending any tax increases, but a relatively flat operating budget with a small increase in operating revenues. We are also not recommending any reduction to services for our County residents.

Summarizing the comparative 2013 approved operating expenditure budget of \$103.8 million against the 2014 proposed operating expenditure budget of \$104.8 million yields a 0.96% increase or approximately \$1.0 million. Included in this increase is a performance pay increase for all eligible merit employees. For 2014, County Departments requested an additional \$7.4 million more than revenues available. Requests have been trimmed by \$7.4 million to match available resources and continue to provide uninterrupted services to our residents.

Flood projects in past years have been completed through the utilization of monies from a \$27 million dollar Flood Bond. Property taxes revenues collected annually makes an approximate \$2 million debt service payment on this bond. Future flood projects will be undertaken using available resources and fund balance from the Flood Control fund.

Economic Recovery Zone Bonds of \$19.6 million was used for the construction of the Davis County Farmington campus. The Administration Building, Children's Justice Center, and the Farmington Headquarter Library are now all fully operational. The bonds were issued at extremely low net interest rate to the County of 3.01% and will be paid back over 28 years. The 2013 Federal Sequestration automatically reduced all federal payments by 8.7% (for the period from April through September) and

Brian McKenzie Elections Manager	Yvonne Christensen GRAMA Coordinator	Curtis Koch Chief Deputy/Audit & Finance	Jonathan Lee Finance Director	Lesa Page Administrative Assistant	L. Douglas Stone Lead Reporting Auditor	Dax J. Teuscher Internal Auditor	Terry Tremea Chief Deputy/Internal Audit
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7.2% (from October through December) and thus affected the amount of interest subsidy that the County received from the IRS. The Sequestration increased the County's 2013 bond interest expense by approximately \$67 thousand dollars. Accordingly, the County has budgeted conservatively as if the reduction would remain in effect for 2014. In the future, however, it is expected that the full subsidy would be restored.

Departments have been very frugal in their utilization of budget appropriations. We have held off hiring a number of approved positions in the 2013 year and have budgeted relatively flat in many areas to compensate for increased operating costs. The 2014 budget includes approximately the same number of FTEs as in 2013. As of November 2013, the actual FTE count for the County was 870. And once again the County anticipates staying below the approved FTE levels.

Davis County continues to maintain the highest bond rating available minimizing interest costs to our taxpayers. In 2013, Standard and Poor's Rating Services reaffirmed the County's AA- bond rating for its Municipal Building Authority's lease revenue bonds. The County also maintains a MIG-1 rating from Moody's investment services for its annual Tax Revenue Anticipation Notes. The MIG-1 rating is the highest rating that Moody's offers for short-term investments.

Health insurance providers nationwide are taking needed increases to maintain a positive business posture and we have built into the 2014 budget the anticipated 4% increase in those benefit costs.

As you consider your comments, please note the following areas on the "Where Your Property Tax Goes" summary as the areas that Davis County Government has responsibility and oversight for. As presented in the 2014 budget this evening, the Davis County portion approximates 20% of your total property taxes consisting of the line items for Davis County Government and the Davis County Library system.

The remaining approximate 80% of the property taxes shown on this graph are collected for the Davis School District, Cities, Sewer and Water Districts, Weber Basin Water, Fire Districts, Recreation District, and Mosquito Abatement and are distributed to those taxing entities and their respective budgets. Those budget hearings are under the management and control of those separate entities and are not included in the Davis County Budget.

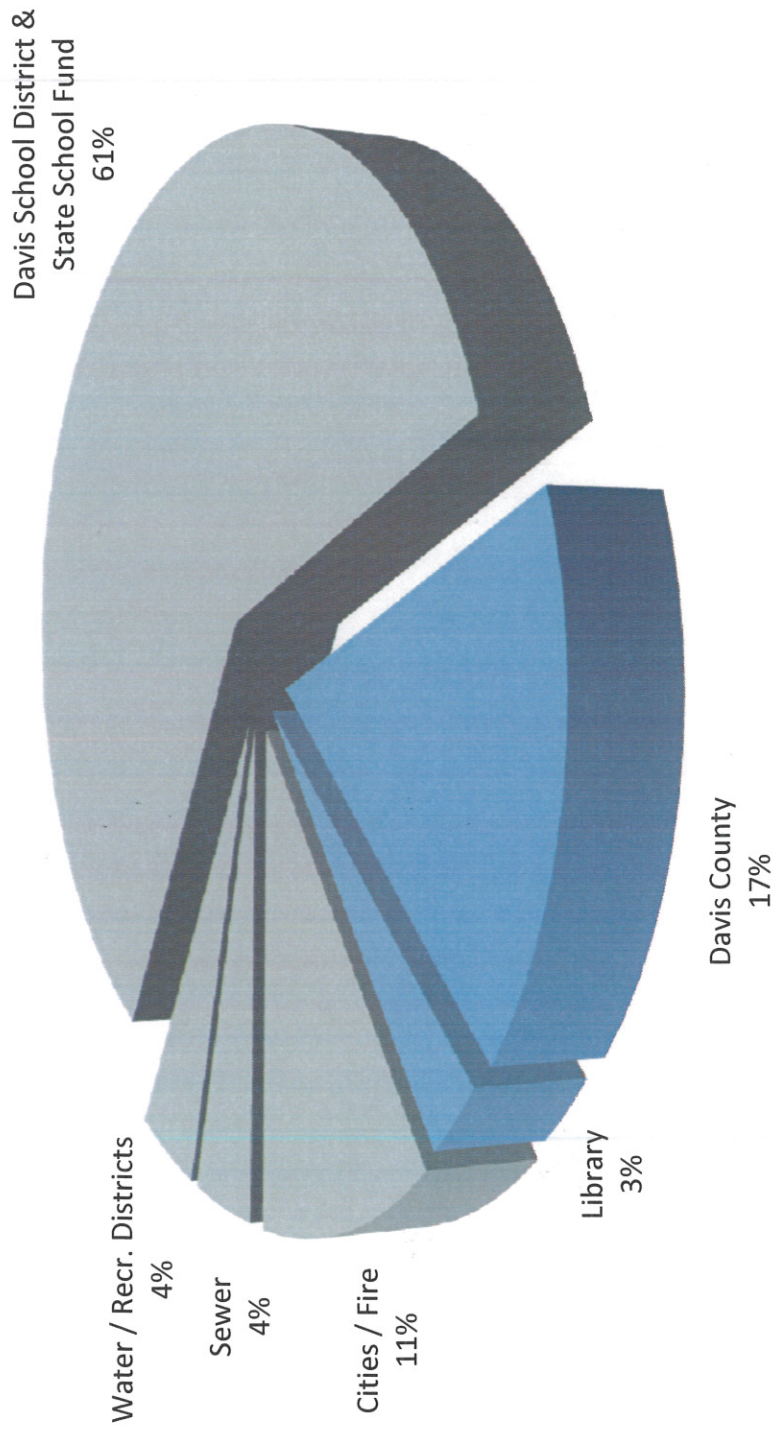
As we progress through the 2014 year and continue to monitor the economic climate, we will be ready to react to any additional material downward or upward changes in revenue with offsetting changes in expenditures.

Commissioners and others attending, this concludes our budget message for the 2014 Budget. It is our recommendation that you now consider this budget for approval.

Davis County Budget Committee:

Steve S. Rawlings, Clerk/Auditor and Budget Officer; John Petroff, Commission Chair; Louenda Downs, Commissioner; Bret. Millburn, Commissioner; Mark Altom, Treasurer; Mark Langston, I.S. Director; Mel Miles, Personnel Director; David Cole, Chief Deputy Attorney; Curtis Koch, Chief Deputy Audit/Finance; Jonathan Lee, Finance Director; and Terry Tremea, Chief Deputy Internal Audit.

Where the "2013 Average" property tax dollar will go (estimated)....



DAVIS COUNTY, UTAH - PROPOSED BUDGET HIGHLIGHTS
Proposed 2014 Budget

	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Funding Source</u>
Balanced budget	Yes	Yes	All
Operating budget (expenditures)	\$103.8 Million (adjusted)	\$104.8 Million	All
Reductions to department requests	\$4.0 Million	\$7.4 Million	All
Property tax increase	None	None	All
November actual FTE'S	870	870	All
Cost of living adjustment	1% (eligible employees)	None	All
Performance pay	Yes Avg. 2.0%	Yes Avg. 2.0%	All
Health care premium increases	5%	4%	All
Flood projects funded from bond reserve / projects fund	\$2.9 Million	\$2.0 Million	Flood Control Fund Balance
Construction of HQ Library, Admin, CJC	\$2.3 Million	Completed	\$19.6 Million Recovery Zone Bonds
Construction of Kaysville Library	\$81 Thousand	\$1.75 Million	Library Fund Balance
Use of accumulated fund balance	\$2.2 Million	\$1.7 Million	

Budget Committee Members: Bret Millburn, John Petroff, Louenda Downs, Mel Miles, Mark Langston, Mark Altom, Steve Rawlings, David Cole, Curtis Koch, Jonathan Lee, Terry Tremea.

Support Staff: Janaa Bake, Janet Hansen, Lesa Page.

Budget Final Page

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Total Davis County Budgets 2014

12/3/2013

Operating budget		Projected Beginning Fund Balances	Revenues	Expenditures	Transfer In	Transfer Out	Projected Ending fund Balances
Recommended							
10	General Fund	15,065,845	65,807,455	64,004,139	1,091,000	5,642,102	12,318,059
11	Aging Services	984,353	3,022,910	4,826,960	1,717,000		897,303
15	Health Department	4,277,215	9,167,157	11,529,944	2,517,390	2,500,000	1,931,818
18	Tourism	1,745,971	5,386,300	4,178,699		1,317,900	1,635,672
19	911 Emergency	78,933	1,549,010	1,902,869	280,000		5,074
20	MBA Special Revenue	377,567	237,710	100		154,965	460,212
21	B Roads	1,139,586	1,030,000	1,326,100	350,000	35,000	1,158,486
23	Library	5,242,034	6,762,851	8,237,851			3,767,034
24	Floods	2,375,271	24,001	2,001,967	3,500,000	2,237,360	1,659,945
25	Special Services	2,792,202	1,214,500	1,034,369	35,000	225,000	2,782,333
31	Jail Bonds	4,163,323	2,097,200	1,821,200			4,439,323
32	MBA Debt Service	3,445	418,798	1,700,965	1,282,677		3,955
33	Revenue Bonds Debt Servi	1,149,240	331,100	3,566,800	3,230,260		1,143,800
42	Campus / Jail Constr.						
43	Special Capital Projects						
45	Capital Projects	4,737,635	1,500,000		2,500,000	3,500,000	5,237,635
51	Enterprise Golf	2,977,375	2,427,626	2,532,671		16,000	2,856,330
52	Enterprise Commissary	342,225	1,172,200	617,830		875,000	21,595
71	Trust Funds						
TOTAL:		47,452,220	102,148,818	109,282,464	16,503,327	16,503,327	40,318,574
61	Insurance	2,714,018	795,864	899,143			2,610,739
62	Telephone & Security	1,380,398	504,652	506,761			1,378,289
63	Building Maintenance	1,547,601	4,328,527	4,173,876			1,702,252
TOTAL:		5,642,017	5,629,043	5,579,780			5,691,280

Reconciliation to Proposed 2014 Budget:

	Revenues	Expenditures
TOTAL	102,148,818	109,282,464
Less Rev./Exp. related to Capital Projects		
Fund 18 - Soccer Fields	0	(750,000)
Fund 23 - Library Construction	0	(1,750,000)
Fund 24 - Flood	(24,001)	(2,001,967)
Fund 45 - Capital Projects	(1,500,000)	0
	(1,524,001)	(4,501,967)
SUB-TOTAL	100,624,817	104,780,497
Health Fund partial repayment to Capital Projects (Fund 45) from Fund Balance	2,500,000	
Use of accumulated Fund Balance	1,655,680	
2014 Proposed Balanced Budget	104,780,497	104,780,497

REVENUES

10 General Fund	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
REVENUES:				
CURRENT PROPERTY TAX	28,074,083	28,746,505	27,878,671	28,650,000
REGISTERED PERSONAL	2,551,233	2,565,481	2,800,000	2,650,000
CORRIDOR PRESERVATION	4,498		50,000	50,000
ASSES/COLLECT LEVY	4,534,624	4,609,276	4,230,047	4,665,000
PRIOR YEARS TAXES	1,112,894	1,275,607	1,250,000	1,225,000
SALES & USE TAXES	11,308,279	11,619,576	11,500,000	12,000,000
RETURNED CHECKS	2,271	1,453	2,000	1,500
TAX PENALTY/INTEREST	714,784	741,261	750,000	850,000
MARRIAGE LICENSES	38,646	53,506	25,000	50,000
ANIMAL LICENSES	278,771	247,336	285,000	265,000
VICTIM SERVICES	96,601	95,524	93,859	86,071
EMERGENCY SERVICES	71,834	57,821	85,500	50,000
CHILDRENS JUST. CTR.	194,239	202,136	205,977	217,465
DARE REVENUES	28,498	29,780	28,498	29,780
A.L.S. REVENUE	119,729	120,000	120,000	120,000
BLOCK GRANT AWARD	38,720	26,425	100,000	50,000
FED PAY-LIEU OF TAX	71,085	65,489	60,000	65,000
EMS PARAMEDIC GRANT	340,280	324,844	371,287	394,302
E.M.S. PER CAPITA	10,773	8,961	8,961	9,000
SSBG/CDBG ADMIN REVENUE	61,043	70,000	75,000	75,000
VOTER OUTREACH GRANT	1,099			
SHERIFF D.U.I.	160,727	20,000	20,000	20,000
CORRECTION DUI - CONFINEMENT		147,200	147,200	147,200
ATTORNEY DUI	19,074	22,339	22,339	22,339
MENTAL HEALTH COURT GRANT		188,778	125,000	
DRUG COURT PARTIC. FEES	26,878	28,712	14,500	16,200
CLERKS FEES	149,452	171,119	150,000	165,000
RECORDERS FEES	1,636,197	1,742,317	1,700,000	1,650,000
PLANNING FEES	48,846	57,832	49,500	62,500
SHERIFF FEES	1,167,026	1,145,106	1,185,033	1,110,000
JAIL FEES	7,610,532	6,568,674	7,987,761	6,149,764
SURVEYOR FILING FEES	3,254	3,480	2,500	2,500
CAUSEWAY USER FEE	136,903	137,148	125,000	140,000
A/C AND SHELTER FEES	920,259	854,880	929,000	947,510
AMBULANCE	290			
WELLNESS PROGRAM REV	26,347	24,346	1,400	1,400
SHER JUR.&WIT. FEES	1,649	2,197	1,500	2,000
JUROR & WITNESS FEES	379	154		
MICROFILMING FEES	5,700			
JUSTICE COURT	1,405,793	1,355,897	1,715,000	1,420,000
JC SMALL CLAIMS REVENUE		86,000	80,000	85,000
INTEREST EARNINGS	28,506	32,406	32,200	28,500
RENTAL INCOME	92,851	340,313	219,006	319,750

REVENUES

10 General Fund	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
SALE FIXED ASSETS	20,082	11,731	15,000	1,115,002
SALE OF VEHICLES	50,237	61,364	25,000	50,000
Misc departmental revenue	1,362,411	1,081,138	992,372	834,672
CONTRIBUTION-PRIVATE	14,825		10,000	15,000
TOTAL REVENUES	64,542,202	64,944,112	65,469,111	65,807,455
OPER. TRANSFER	1,016,000	1,141,000	1,241,000	1,091,000
BEGIN FUND BALANCE	19,816,019	18,162,465	18,162,465	15,065,845
TOTAL AVAILABLE FOR APPROPRIATION	85,374,221	84,247,577	84,872,576	81,964,300
EXPENDITURES:				
Commission	741,883	773,159	759,457	766,090
Tax Administration	465,609	393,779	413,737	440,179
Justice Court	797,880	845,829	901,883	828,711
Drug Court	347,932	288,624	316,759	286,701
Mental Health Court	832			
Legal Defender	1,550,890	1,706,359	1,755,694	1,824,086
Personnel Management	918,984	942,852	956,875	1,004,158
Information Systems	4,428,401	4,473,615	5,041,004	5,036,364
Clerk/Auditor	2,781,151	2,480,191	2,542,302	2,854,487
Treasurer	483,360	458,824	499,381	549,830
Recorder	1,301,233	1,346,671	1,330,878	1,372,690
Attorney	3,685,570	4,006,433	4,183,869	4,500,820
Assessor	2,482,934	2,573,238	2,577,276	2,659,770
Surveyor	640,991	641,123	643,363	666,552
Victim Services	272,559	305,258	302,488	279,381
Childrens Justice Center	284,431	257,729	301,607	322,384
Non-Departmental	3,756,125	3,855,478	4,082,702	4,454,076
Community & Economic Development	330,528	347,580	337,259	349,446
Planning	468,292	504,979	545,637	610,173
Sheriff	12,492,501	12,529,437	12,723,814	12,678,829
PARAMEDIC	1,274,250	1,300,000	1,330,000	1,330,000
State Forest Fire	35,052	34,629	55,000	50,000
Corrections	16,828,501	17,610,780	17,951,599	18,508,655
Animal Care & Control	1,973,415	1,959,262	2,083,566	2,122,774
Poor and Indigent	4,800	6,100	7,200	7,200
Vehicle Maintenance	345,144	351,813	368,129	297,283
Ag. Extension	193,500	203,500	203,500	203,500
TOTAL EXPENDITURES	58,886,748	60,197,242	62,214,979	64,004,139

Davis County Operating Budget
Budget Final Report

EXPENDITURES

10	General Fund	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
OPER. TRANSFER		8,325,008	8,984,490	9,016,020	5,642,102
ENDING FUND BALANCE		18,162,465	15,065,845	13,641,577	12,318,059

Davis County Operating Budget
Budget Final Report

12/3/2013

REVENUES

11 Aging Services	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
REVENUES:				
LIHEAP-WEATHERIZ.	613,247	818,170	1,062,000	725,000
D.O.E.	810,916	312,744	310,168	45,000
ROCKY MTN POWER & LIGHT	28,234	13,195		
QUESTAR	139,708	50,295	155,000	150,000
CONTRACT REVENUE	1,424,494	1,446,492	1,686,564	1,652,510
MEDICAID SERVICE CONTRACT	38,322	31,406	36,000	30,000
MEDICAID ADMIN CONTRACT	21,707	15,147	17,000	15,000
NON CASH GRANT REVENUE				120,000
INTEREST EARNINGS	3,975			
RENT	324	1,421		
NEW CHOICES WAIVER PROGRAM	20,451	26,547	12,000	25,000
SUNDRY REVENUES	402	1,317	20,125	20,100
FUND RAISING	40,183	30,242	37,500	30,300
PROJECT INCOME	229,355	213,308	235,000	210,000
P. I. WEATHERIZATION	1,090	848		
TOTAL REVENUES	3,372,408	2,961,132	3,571,357	3,022,910
OPER. TRANSFER	1,674,996	1,700,000	1,700,000	1,717,000
BEGIN FUND BALANCE	836,413	995,377	995,377	984,353
TOTAL AVAILABLE FOR APPROPRIATION	5,883,817	5,656,509	6,266,734	5,724,263
EXPENDITURES:				
Senior Services Division	3,397,970	3,476,904	3,752,484	3,910,204
Weatherization	1,490,470	1,195,252	1,534,951	916,756
TOTAL EXPENDITURES	4,888,440	4,672,156	5,287,435	4,826,960
ENDING FUND BALANCE	995,377	984,353	979,299	897,303

REVENUES

15 Health Department	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
REVENUES:				
W.I.C. FEDERAL	4,709,584	4,338,820	4,338,008	4,464,413
HOMELAND SECURITY GRANT	2,017,314	2,115,325	2,173,613	1,826,479
VITAL RECORD FEES	179,446	197,152	185,800	185,800
BABY YOUR BABY FEES	15,649	17,699	26,000	26,000
POST PARTUM FEES	41,511	37,574	40,000	40,000
IMMS / TRAVEL FEES	798,656	855,714	665,800	775,000
NURSES FEES	9,610	12,691	8,500	8,000
DENTAL HEALTH FEES	5,289	6,037	6,000	5,000
DEQ ASBESTOS FEES	574,041	504,763	446,450	472,450
DIESEL I&M FEES	196,227	372		
I&M LOCAL FEES	2,091,707	1,269,527	1,233,000	1,255,000
MISC POOL FEES	4,540	3,170	5,000	3,515
ENVIRO ENFORCEMENT	7,150	167	100	1,000
INFECTIOUS WASTE FEE	38,401	37,994	36,000	36,000
I/M ENFORCEMENT	2,000			
INTEREST EARNINGS	15,390	15,079		7,500
RENT	51,101	64,875	56,000	56,000
SALE OF VEHICLES		3,734		
SUNDRY REVENUES	12,243	6,027	5,000	5,000
PRIVATE DONATIONS			2,396	
TOTAL REVENUES	10,769,859	9,486,720	9,227,667	9,167,157
OPER. TRANSFER	2,450,004	2,490,000	2,490,000	2,517,390
BEGIN FUND BALANCE	2,342,996	3,708,708	3,708,708	4,277,215
TOTAL AVAILABLE FOR APPROPRIATION	15,562,859	15,685,428	15,426,375	15,961,762
EXPENDITURES:				
Health-Admin	724,163	905,599	920,763	908,006
Health-Air Quality	1,629,268	567,291	753,952	292,883
Health-Environmental	1,524,718	1,782,062	1,762,101	1,925,620
Health-Nursing	1,847,019	2,085,580	2,021,588	2,038,417
Health-Promotion	485,320	565,334	645,986	734,484
Health - CD/EPI	797,077	720,500	821,929	982,592
Health-W.I.C. Program	4,439,504	4,419,131	4,335,409	4,420,925
Health - BT-MRC	407,082	362,716	412,882	
Public Health Performance				227,017
TOTAL EXPENDITURES	11,854,151	11,408,213	11,674,610	11,529,944
OPER. TRANSFER				2,500,000

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EXPENDITURES

15 Health Department

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

ENDING FUND BALANCE

3,708,708

4,277,215

3,751,765

1,931,818

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REVENUES

18 Tourism

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

TOURISM ROOM TAX	1,047,505	1,043,000	1,100,000	1,050,000
RESTAURANT TAX	3,263,029	3,323,057	3,300,000	3,325,000
TOURISM RENTAL TAX	446,086	457,507	450,000	458,000
MOONLIGHT REVENUES	83,531	74,091	70,000	72,000
INTEREST	5,603	5,500	5,500	5,500
FAIR BLDG RENTAL DEPO	973			
STALL RENTALS	40,059	34,548	40,000	38,000
COMMUNITY RENTAL	80,590	80,223	68,250	83,000
SALE FIXED ASSETS	10,392			
EXHIBITOR FEES	262,403	251,019	278,300	276,800
TOURISM SUNDRY	53,272	53,598	185,000	35,000
PRIVATE CONTRIBUTION	24,800	30,485	53,000	43,000

TOTAL REVENUES	5,318,243	5,353,028	5,550,050	5,386,300
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BEGIN FUND BALANCE	2,864,224	2,275,047	2,275,047	1,745,971
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TOTAL AVAILABLE FOR APPROPRIATION	8,182,467	7,628,075	7,825,097	7,132,271
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EXPENDITURES:

Tourism	3,075,695	2,036,711	2,089,857	2,113,781
Events Center	1,514,554	2,523,643	2,505,998	2,064,918

TOTAL EXPENDITURES	4,590,249	4,560,354	4,595,855	4,178,699
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OPER. TRANSFER	1,317,171	1,321,750	1,321,700	1,317,900
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ENDING FUND BALANCE	2,275,047	1,745,971	1,907,542	1,635,672
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Davis County Operating Budget
Budget Final Report

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REVENUES

19	911 Emergency	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
REVENUES:					
	GRANT REVENUE	31,517			
	TELEPHONE FEES	1,047,421	1,029,438	1,014,500	1,035,520
	FEES TO CITIES	441,414	461,198	510,722	475,490
	RENT INCOME	36,784	38,652	36,000	38,000
	TOTAL REVENUES	1,557,136	1,529,288	1,561,222	1,549,010
	OPER. TRANSFER	200,004	200,000	200,000	280,000
	BEGIN FUND BALANCE	106,661	120,649	120,649	78,933
	TOTAL AVAILABLE FOR APPROPRIATION	1,863,801	1,849,937	1,881,871	1,907,943
EXPENDITURES:					
	911 Emergency	1,743,152	1,771,004	1,801,566	1,902,869
	TOTAL EXPENDITURES	1,743,152	1,771,004	1,801,566	1,902,869
	ENDING FUND BALANCE	120,649	78,933	80,305	5,074

Davis County Operating Budget Budget Final Report

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REVENUES

20 MBA Special Revenue

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

INTEREST EARNINGS

849

380

RENT AND OTHER

32,373

32,479

SUB-LEASE PAYMENTS

197,294

200,296

202,648

237,710

TOTAL REVENUES

230,516

233,155

202,648

237,710

BEGIN FUND BALANCE

309,306

341,422

341,422

377,567

TOTAL AVAILABLE FOR APPROPRIATION

539,822

574,577

544,070

615,277

EXPENDITURES:

MBA Special Revenue

10

10

100

100

TOTAL EXPENDITURES

10

10

100

100

OPER. TRANSFER

198,390

197,000

197,000

154,965

ENDING FUND BALANCE

341,422

377,567

346,970

460,212

Davis County Operating Budget
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REVENUES

21 B Roads

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

CAUSEWAY REIMBURSE	500,000			
ST AUTO REGISTRATION	1,012,456	1,075,637	1,000,000	1,025,000
INTEREST EARNINGS	8,170	5,000	5,000	5,000
SALE OF FIXED ASSETS	21,160			
TOTAL REVENUES	1,541,786	1,080,637	1,005,000	1,030,000
OPER. TRANSFER	394,645	350,000	350,000	350,000
BEGIN FUND BALANCE	1,336,514	1,311,115	1,311,115	1,139,586

TOTAL AVAILABLE FOR APPROPRIATION	3,272,945	2,741,752	2,666,115	2,519,586
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EXPENDITURES:

B Roads	1,935,540	1,567,166	1,684,900	1,326,100
TOTAL EXPENDITURES	1,935,540	1,567,166	1,684,900	1,326,100
OPER. TRANSFER	26,290	35,000	35,000	35,000
ENDING FUND BALANCE	1,311,115	1,139,586	946,215	1,158,486

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REVENUES

23 Library

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

CURRENT PROPERTY TAX	5,628,490	5,607,348	5,607,348	5,719,495
REGISTERED PERSONAL	510,773	535,500	535,500	546,210
PRIOR YEARS TAXES	222,666	244,053	244,053	248,934
TAX PENALTY/INTEREST	38,408	25,449	25,449	26,212
STATE CONTRACT	57,656	54,144	56,000	52,000
PROMOTIONAL SALES	266	600	1,000	500
FINES & FORFEITURES	166,152	160,374	174,604	160,000
INTEREST EARNINGS	15,091		1,000	
SUNDRY REVENUES	5,870	10,085	8,500	9,000
PRIVATE CONTRIBUTIONS	55	731	500	500
TOTAL REVENUES	6,645,427	6,638,284	6,653,954	6,762,851
BEGIN FUND BALANCE	4,097,800	4,869,255	4,869,255	5,242,034

TOTAL AVAILABLE FOR APPROPRIATION	10,743,227	11,507,539	11,523,209	12,004,885
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EXPENDITURES:

Library	5,873,972	6,265,505	6,470,257	8,237,851
TOTAL EXPENDITURES	5,873,972	6,265,505	6,470,257	8,237,851
ENDING FUND BALANCE	4,869,255	5,242,034	5,052,952	3,767,034

Davis County Operating Budget
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REVENUES

24 Floods

Actual
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2014

REVENUES:

INTEREST EARNINGS 39,450 29,289 30,000 20,000

SALE OF FIXED ASSETS 4,157

SUNDRY REVENUES 2,238 4,620 4,001

TOTAL REVENUES 45,845 33,909 30,000 24,001

OPER. TRANSFER 3,500,004 3,500,000 3,575,000 3,500,000

BEGIN FUND BALANCE 8,115,958 3,512,244 3,512,244 2,375,271

TOTAL AVAILABLE FOR APPROPRIATION 11,661,807 7,046,153 7,117,244 5,899,272

EXPENDITURES:

Public Works 5,895,486 2,449,632 2,591,250 2,001,967

TOTAL EXPENDITURES 5,895,486 2,449,632 2,591,250 2,001,967

OPER. TRANSFER 2,254,077 2,221,250 2,221,250 2,237,360

ENDING FUND BALANCE 3,512,244 2,375,271 2,304,744 1,659,945

Davis County Operating Budget Budget Final Report

REVENUES

25 Special Services

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

CURRENT PROPERTY TAX	421,972	559,577	493,081	575,000
REGISTERED PERSONAL	25,253	12,905	10,000	10,000
PRIOR YEARS TAXES	7,667	6,956	6,000	6,000
SALES & USE TAXES	707,202	608,789	498,000	550,000
TAX PENALTY/INTEREST	4,835	3,469	2,500	5,000
BUSINESS LICENSES	2,795	2,040	2,000	2,000
FED-GENERAL GOV	23,534	18,972		
BUILDING INSP FEES	60,381	50,000	40,000	50,000
INTEREST EARNINGS	14,829	15,000	5,000	15,000
BOND PROCEEDS		1,500	1,500	1,500
SUNDRY REVENUES	846	921		

TOTAL REVENUES	1,269,314	1,280,129	1,058,081	1,214,500
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OPER. TRANSFER	26,290	35,000	35,000	35,000
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BEGIN FUND BALANCE	2,125,693	2,466,193	2,466,193	2,792,202
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TOTAL AVAILABLE FOR APPROPRIATION	3,421,297	3,781,322	3,559,274	4,041,702
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EXPENDITURES:

Building Inspection	49,699	40,805	44,048	49,350
Roads	473,993	424,451	436,016	409,974
Special Services Area	410,857	498,864	500,048	575,045

TOTAL EXPENDITURES	934,549	964,120	980,112	1,034,369
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OPER. TRANSFER	20,555	25,000	25,000	225,000
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ENDING FUND BALANCE	2,466,193	2,792,202	2,554,162	2,782,333
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Davis County Operating Budget Budget Final Report

REVENUES

31 Jail Bonds

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

CURRENT PROPERTY TAX	1,828,079	1,817,283	1,817,182	1,817,200
REGISTERED PERSONAL	172,552	178,581	175,000	175,000
PRIOR YEARS TAXES	76,723	79,621	80,000	80,000
TAX PENALTY/INTEREST	13,057	9,159	10,000	10,000
INTEREST EARNINGS	16,594	15,003	10,000	15,000
BOND PROCEEDS	15,750,000			
PREMIUM ON BOND ISSUED	1,474,979			

TOTAL REVENUES	19,331,984	2,099,647	2,092,182	2,097,200
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BEGIN FUND BALANCE	3,597,876	3,882,762	3,882,762	4,163,323
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TOTAL AVAILABLE FOR APPROPRIATION	22,929,860	5,982,409	5,974,944	6,260,523
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EXPENDITURES:

Jail Expans.2005	18,688,409	1,234,291	1,235,300	1,233,400
Jail Refunding 2012	358,689	584,795	586,000	587,800
TOTAL EXPENDITURES	19,047,098	1,819,086	1,821,300	1,821,200

ENDING FUND BALANCE	3,882,762	4,163,323	4,153,644	4,439,323
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REVENUES

32	MBA Debt Service	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
REVENUES:					
	INTEREST REBATES (BABS)		412,044	412,040	418,798
	TOTAL REVENUES		412,044	412,040	418,798
	OPER. TRANSFER	198,390	1,291,490	1,252,200	1,282,677
	BEGIN FUND BALANCE	-1			3,445
	TOTAL AVAILABLE FOR APPROPRIATION	198,389	1,703,534	1,664,240	1,704,920
EXPENDITURES:					
	MBA Wasatch Front	70,864	77,089	78,000	77,965
	2010 MBA DMV Refunding	127,525	617,000	618,000	577,000
	2010 Admin Bldg RZB		1,006,000	1,006,500	1,046,000
	TOTAL EXPENDITURES	198,389	1,700,089	1,702,500	1,700,965
	ENDING FUND BALANCE		3,445	-38,260	3,955

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REVENUES

33 Revenue Bonds Debt Service

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

INTEREST EARNINGS	367,178	362,841	331,140	331,100
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TOTAL REVENUES	367,178	362,841	331,140	331,100
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OPER. TRANSFER	3,197,160	3,218,000	3,217,950	3,230,260
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BEGIN FUND BALANCE	1,123,321	1,127,540	1,127,540	1,149,240
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TOTAL AVAILABLE FOR APPROPRIATION	4,687,659	4,708,381	4,676,630	4,710,600
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EXPENDITURES:

2003 Conf Ctr - Exempt	469,422	469,422	470,500	469,450
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2006 Conf Ctr Expansion	628,186	627,694	629,000	628,000
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2009A Flood - Exempt	1,203,500	1,206,764	1,208,250	1,208,750
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2009B Flood - Build America Bonds	1,039,136	1,039,150	1,040,150	1,040,150
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2009C Conf Ctr Refunding	219,875	216,111	222,200	220,450
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TOTAL EXPENDITURES	3,560,119	3,559,141	3,570,100	3,566,800
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ENDING FUND BALANCE	1,127,540	1,149,240	1,106,530	1,143,800
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REVENUES

42 Campus / Jail Constr.	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
REVENUES:				
INTEREST REBATE (BABS)	451,308			
INTEREST EARNINGS	32,556	230		
SUNDRY	22,154	1,088		
TOTAL REVENUES	506,018	1,318		
OPER. TRANSFER	5,275,000			
BEGIN FUND BALANCE	8,750,053	2,071,374	2,071,374	
TOTAL AVAILABLE FOR APPROPRIATION	14,531,071	2,072,692	2,071,374	
EXPENDITURES:				
CJC Project	1,433,658	8,000	1	
Admin Campus Constr.	9,248,835	1,564,378	1,471,372	
Library Construction	1,777,204	100,001	100,001	
TOTAL EXPENDITURES	12,459,697	1,672,379	1,571,374	
OPER. TRANSFER		400,313	500,000	
ENDING FUND BALANCE	2,071,374			

REVENUES

43 Special Capital Projects

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

TOTAL REVENUES

BEGIN FUND BALANCE

TOTAL AVAILABLE FOR APPROPRIATION

EXPENDITURES:

TOTAL EXPENDITURES

ENDING FUND BALANCE

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REVENUES

45 Capital Projects

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

GRANT REVENUE	32,009			
INTEREST EARNINGS	65,930			
SALE OF FIXED ASSETS	3,782,944			1,500,000
TOTAL REVENUES	3,880,883			1,500,000

OPER. TRANSFER				2,500,000
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BEGIN FUND BALANCE	5,655,005	4,737,635	4,737,635	4,737,635
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TOTAL AVAILABLE FOR APPROPRIATION	9,535,888	4,737,635	4,737,635	8,737,635
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EXPENDITURES:

Capital Projects	23,253		75,000	
TOTAL EXPENDITURES	23,253		75,000	

OPER. TRANSFER	4,775,000			3,500,000
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ENDING FUND BALANCE	4,737,635	4,737,635	4,662,635	5,237,635
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REVENUES

51 Enterprise Golf	Actual 2012	Projected 2013	Adopted Budget 2013	Recommended 2014
REVENUES:				
REVENUES	2,433,787	2,306,266	2,274,000	2,397,870
INTEREST	756	756		756
RENT	25,123	16,275	27,000	20,000
SALE OF FIXED ASSETS	5,300	10,600	7,000	8,000
VVGC JRS ASSOC	2,940	900	3,000	1,000
TOTAL REVENUES	2,467,906	2,334,797	2,311,000	2,427,626
BEGIN FUND BALANCE	2,861,706	2,972,677	2,972,677	2,977,375
TOTAL AVAILABLE FOR APPROPRIATION	5,329,612	5,307,474	5,283,677	5,405,001
EXPENDITURES:				
Davis Park Golf Course	998,876	983,934	1,062,413	1,056,548
Valley View Golf Course	1,342,059	1,330,165	1,454,192	1,476,123
TOTAL EXPENDITURES	2,340,935	2,314,099	2,516,605	2,532,671
OPER. TRANSFER	16,000	16,000	16,000	16,000
ENDING FUND BALANCE	2,972,677	2,977,375	2,751,072	2,856,330

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REVENUES

52 Enterprise Commissary

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

INMATE SALES	911,542	952,963	910,000	910,000
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TELEPHONE REVENUES	248,958	259,099	260,000	260,000
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U/A DR PROGRAM	54,515	9,770	85,000	500
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WASHING MACHINE REV	215	250	500	500
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INTEREST	8,732			
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SUNDRY REVENUE	792	1,200	1,200	1,200
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TOTAL REVENUES	1,224,754	1,223,282	1,256,700	1,172,200
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BEGIN FUND BALANCE	748,590	447,518	447,518	342,225
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TOTAL AVAILABLE FOR APPROPRIATION	1,973,344	1,670,800	1,704,218	1,514,425
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EXPENDITURES:

Inmate Services	525,826	603,575	755,962	617,830
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TOTAL EXPENDITURES	525,826	603,575	755,962	617,830
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OPER. TRANSFER	1,000,000	725,000	725,000	875,000
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ENDING FUND BALANCE	447,518	342,225	223,256	21,595
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REVENUES

61 Insurance

Actual
2012Projected
2013Adopted
Budget 2013Recommended
2014

REVENUES:

INTEREST	15,182	15,000	10,000	15,000
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SUNDRY REVENUES	10,072	5,020	5,000	5,000
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DEPARTMENT PREMIUMS	969,324	1,050,509	1,050,509	775,864
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TOTAL REVENUES	994,578	1,070,529	1,065,509	795,864
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BEGIN FUND BALANCE	2,388,703	2,507,574	2,507,574	2,714,018
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TOTAL AVAILABLE FOR APPROPRIATION	3,383,281	3,578,103	3,573,083	3,509,882
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EXPENDITURES:

Insurance	875,707	864,085	930,524	899,143
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TOTAL EXPENDITURES	875,707	864,085	930,524	899,143
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ENDING FUND BALANCE	2,507,574	2,714,018	2,642,559	2,610,739
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Davis County Operating Budget Budget Final Report

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REVENUES

62 Telephone & Security

Actual
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Budget 2013Recommended
2014

REVENUES:

INTEREST EARNINGS	8,479			7,500
TELE SERV INTERNAL	281,896	260,734	278,894	246,120
TELE SERV EXTERNAL	105,930	123,368	111,539	124,932
SECURITY CAMERA ALLOC	159,996	155,520	140,287	126,100
TOTAL REVENUES	556,301	539,622	530,720	504,652

BEGIN FUND BALANCE	1,009,465	1,297,920	1,297,920	1,380,398
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TOTAL AVAILABLE FOR APPROPRIATION	1,565,766	1,837,542	1,828,640	1,885,050
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EXPENDITURES:

Telephone Services	265,129	341,011	303,528	438,804
Security Services	2,717	116,133	139,552	67,957
TOTAL EXPENDITURES	267,846	457,144	443,080	506,761

ENDING FUND BALANCE	1,297,920	1,380,398	1,385,560	1,378,289
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Davis County Operating Budget Budget Final Report

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REVENUES

63 Building Maintenance

Actual
2012Projected
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2014

REVENUES:

INTEREST	13,574	8,500	8,500	12,500
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BUILDING RENTAL INCOME	2,040	2,160	1,500	2,000
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RECYCLING REVENUE	1,521	2,426	2,500	2,500
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SALE OF VEHICLES		2,727		
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SUNDRY	82,452	54,179	31,985	53,777
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DEPARTMENTAL CHARGES	1,326,201	1,302,000	1,302,000	1,757,750
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DEPARTMENTAL CHARGES-B&G WEST	2,063,004	2,300,000	2,300,000	2,500,000
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TOTAL REVENUES	3,488,792	3,671,992	3,646,485	4,328,527
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BEGIN FUND BALANCE	1,434,184	1,696,517	1,696,517	1,547,601
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TOTAL AVAILABLE FOR APPROPRIATION	4,922,976	5,368,509	5,343,002	5,876,128
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EXPENDITURES:

Facilities Management	1,486,894	1,683,849	1,687,401	1,677,069
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Buildings & Grounds West	1,739,565	2,137,059	2,184,907	2,496,807
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TOTAL EXPENDITURES	3,226,459	3,820,908	3,872,308	4,173,876
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ENDING FUND BALANCE	1,696,517	1,547,601	1,470,694	1,702,252
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REVENUES

71 Trust Funds

Actual
2012Projected
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2014

REVENUES:

TOTAL REVENUES

BEGIN FUND BALANCE

TOTAL AVAILABLE FOR APPROPRIATION

EXPENDITURES:

TOTAL EXPENDITURES

ENDING FUND BALANCE